

Division of Taxation and Collection
Post Office Box 3380
Jefferson City MO 65105-3380

State of Missouri
Department of Revenue
Telephone: (573) 751-5875
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September 2004

Dear Taxpayer:

The following counties and cities will have a local sales tax change effective October 1, 2004.

Cass County (MITS County Code 037) imposed a one-fourth percent (1/4%) additional county sales tax. This tax also applies to domestic utilities.

This will affect the following cities in Cass County.

NAME	CODE	TOTAL RATE	USE TAX RATE	FOOD RATE	DOMESTIC UTILITY RATE
Cass County	037	5.475%	4.225%	2.475%	1.250%
Archie	01702	6.725%	4.225%	3.725%	2.250%
Baldwin Park	03124	5.475%	4.225%	2.475%	1.250%
Belton	04384	7.975%	4.225%	4.975%	1.250%
Cleveland	14770	6.475%	4.225%	3.475%	2.250%
Creighton	17164	6.475%	4.225%	3.475%	2.250%
Drexel	20134	6.975%	4.225%	3.975%	2.750%
East Lynne	20980	6.975%	4.225%	3.975%	2.750%
Freeman	25894	6.475%	4.225%	3.475%	2.250%
Garden City	26434	6.975%	4.225%	3.975%	2.250%
Gunn City	29764	5.475%	4.225%	2.475%	1.250%
Harrisonville	30610	6.975%	4.225%	3.975%	2.250%
Kansas City	38000	7.850%	6.600%	4.850%	1.250%
Lake Annette	39845	5.475%	4.225%	2.475%	1.250%
Lake Winnebago	40340	5.975%	4.225%	2.975%	1.250%
Lee's Summit	41330	7.850%	4.225%	4.850%	2.750%
Peculiar	56756	7.975%	6.725%	4.975%	2.750%
Pleasant Hill	58394	7.475%	4.225%	4.475%	2.750%
Raymore	60752	8.475%	4.225%	5.475%	2.250%
Strasburg	71098	5.475%	4.225%	2.475%	1.250%
West Line	78838	5.475%	4.225%	2.475%	1.250%

The following **cities** will have a local sales tax change effective October 1, 2004.

NAME	CODE	PERCENT	TOTAL RATE	USE TAX RATE	FOOD RATE	DOMESTIC UTILITY RATE
Albany	00514	Imposed ½% storm water/local parks	7.225%	5.225%	4.225%	0.500%
Brashear	08002	Imposed 1% city sales tax	6.225%	4.225%	3.225%	1.000%
Bunker Dent Co.	09694	Imposed 1% additional city sales tax	7.225%	4.225%	4.225%	1.000%
Bunker Reynolds Co.	09694	Imposed 1% additional city sales tax	6.725%	4.225%	3.725%	0.000%
Cape Girardeau Cape Girardeau Co.	11242	Imposed ¼% city fire protection district	6.975%	4.225%	3.975%	2.000%
Cape Girardeau Scott Co.	11242	Imposed ¼% city fire protection district	7.475%	4.225%	4.475%	2.500%
Clinton	14986	Imposed ¼% public mass trans. Imposed ¼% storm water/local parks Expired ½% public mass trans.	6.975%	6.975%	3.975%	1.500%
Dardenne Prairie	18253	Imposed 1% city sales tax	7.325%	5.825%	4.225%	0.000%
Hanley Hills	30196	Imposed ½% city miscellaneous	6.575%	4.225%	3.475%	0.000%
Herculaneum	31708	Imposed ½% capital improvements	7.225%	4.225%	4.225%	1.500%
Hume	33724	Imposed 1% city sales tax, also applies to domestic utilities	6.225%	5.225%	3.225%	1.000%
Irondale	35396	Imposed 1% city sales tax	7.725%	6.725%	4.725%	2.000%
Ironton	35468	Imposed ½% capital improvements Expired ½% storm water/local parks	6.725%	4.225%	3.725%	1.000%
Jamesport	36332	Imposed ½% storm water/local parks	7.225%	5.725%	4.225%	0.000%
Maitland	45596	Imposed 1% city sales tax, also applies to domestic utilities	7.475%	6.475%	4.475%	1.000%
New Bloomfield	51680	Imposed ½% capital improvements	6.225%	4.225%	3.225%	0.000%
Oak Grove Jackson Co.	53624	Imposed ¼% capital improvements Imposed ¼% storm water/local parks Expired ½% capital improvements	7.475%	4.225%	4.475%	0.500%
Oak Grove Lafayette Co.	53624	Imposed ¼% capital improvements Imposed ¼% storm water/local parks Expired ½% capital improvements	8.225%	4.225%	5.225%	0.500%
Oakview	53858	Imposed ½% capital improvements	7.100%	7.100%	4.100%	1.000%
Parma	56342	Imposed ½% public mass trans. Imposed ½% capital improvements, applies to domestic utilities	6.725%	6.225%	3.725%	2.000%
Phillipsburg	57368	Imposed ½% city sales tax, also applies to domestic utilities	5.725%	4.225%	2.725%	0.500%
Pleasant Valley	58520	Imposed 1% additional city sales tax	8.600%	5.100%	5.600%	0.000%

Rich Hill	61418	Imposed 1% additional city sales tax	7.225%	5.225%	4.225%	0.000%
St. Clair	64136	Imposed ½% public mass transportation	7.475%	4.225%	4.475%	0.000%
Sikeston New Madrid Co.	67790	Imposed 1% additional city sales tax Expired ¼% city miscellaneous	7.475%	4.225%	4.475%	0.500%
Sikeston Scott Co.	67790	Imposed 1% additional city sales tax Expired ¼% city miscellaneous	7.975%	4.225%	4.975%	1.000%
Stanberry	70270	Imposed ½% storm water/local parks	6.225%	5.225%	3.225%	0.500%
Sullivan Crawford Co.	71440	Imposed ½% public mass transportation	7.975%	4.225%	4.975%	0.500%
Sullivan Franklin Co.	71440	Imposed ½% public mass transportation	7.475%	4.225%	4.475%	0.000%

Please direct any questions to Kelly Homan of the Technical Support Section at the above address or telephone number.

Sincerely,

David J. Zanone
Manager
Sales/Use Tax

DJZ: kh

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September 2004

Dear Taxpayer:

The voters of the Saint James Ambulance District have imposed a one-half percent (1/2%) ambulance district sales tax effective October 1, 2004. The ambulance district includes the entire city of Saint James as well as selected businesses in unincorporated Crawford, Maries and Phelps counties.

Your business has been identified to be within this ambulance district.

CITY/COUNTY NAME	CITY/COUNTY CODE	TOTAL RATE	FOOD TAX RATE
Saint James	64424/161	7.100%	4.100%
Crawford County	055	6.475%	3.475%
Maries County	125	6.225%	3.225%
Phelps County	161	5.600%	2.600%

Enclosed are Missouri Sales Tax Formula Rate Cards for the sales tax and food rates.

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Dear Taxpayer:

The voters of the South Metropolitan Fire Protection District have imposed a one-half percent (1/2%) district sales tax effective October 1, 2004. The fire protection district includes the entire cities of Lake Winnebago and Raymore as well as selected businesses in Cass County.

In addition, Cass County has imposed an additional one-fourth percent (1/4%) county sales tax effective October 1, 2004. This tax also applies to domestic utilities.

Your business has been identified to be within this fire protection district.

CITY/COUNTY NAME	CITY/COUNTY CODE	TOTAL RATE	FOOD TAX RATE
Cass County	037	5.975%	2.975%
Lake Winnebago	40340	5.975%	2.975%
Raymore	60752	8.475%	5.475%

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